

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)	
)	Case No. 2:18-cv-13730
Plaintiff,)	
)	Judge Bernard A. Friedman
v.)	
)	Magistrate Judge Stephanie
MUHAMMAD ASIF QAZI;)	Dawkins Davis
MAIRA ASIF;)	
STATE OF MICHIGAN;)	
OAKLAND COUNTY;)	
WELLS FARGO BANK, N.A., as)	
Trustee for Banc of America Funding)	
2005-B Trust;)	
BRIARWOOD MANOR)	
HOMEOWNERS ASSOCIATION; and)	
RAZOR CAPITAL, LLC,)	
)	
Defendants.)	
_____)	

FIRST AMENDED COMPLAINT

The United States of America, with the authorization of a delegate of the Secretary of the Treasury and at the direction of a delegate of the Attorney General, pursuant to 26 U.S.C. § 7401, brings this complaint (1) to reduce to judgment unpaid federal income tax liabilities owed by Muhammad Asif Qazi and Maira Asif and (2) to enforce the federal tax liens against two real estate parcels. For its complaint, the United States alleges as follows:

Jurisdiction, Parties, and Properties

1. The district court has jurisdiction pursuant to 26 U.S.C. §§ 7402(a) and 7403 and 28 U.S.C. §§ 1331, 1340 and 1345.

2. Defendants Muhammad Asif Qazi and Maira Asif currently reside in Canada.

3. At the time they incurred the income tax liabilities at issue, Muhammad Asif Qazi and Maira Asif resided within this district.

4. The first parcel of real property (“Briarwood Property”) upon which the United States seeks to enforce its tax liens is located at 2973 Briarwood Drive, Troy, Michigan 48085. The Briarwood Property is legally described as:

Lot 25, Briarwood Manor Subdivision No. 2, as Recorded in Liber 259, Pages 3 through 6, inclusive of Plats, Oakland County Records.

Tax Parcel No. 20-01-476-073.

5. The second parcel of real property upon which the United States seeks to enforce its tax liens is located at 3644 Crooks Road, Rochester Hills, Michigan 48309 (“Crooks Property”). The Crooks Property is legally described as:

Part of the Southeast 1/4 of section 32, Town 3 North, Range 11 East, described as follows: Beginning at a point South 00 degrees 34 minutes 00 seconds West 880.84 feet from the East 1/4 corner; thence South 00 degrees 34 minutes 00 seconds West 160.74 feet; thence South 88 degrees 27 minutes 30 seconds West 271 feet; thence North 00 degrees 34 minutes 00 seconds East 160.74 feet; thence North 88 degrees 27 minutes 30 seconds East 271 feet to the point of beginning.

Tax Parcel No. 15-32-426-069.

6. Defendant State of Michigan is joined as a party because it may have liens or claims in the Briarwood Property and the Crooks Property.

7. Defendant Oakland County, Michigan is joined as a party because it may have liens or claims in the Briarwood Property and the Crooks Property.

8. Defendant Razor Capital, LLC is joined as a party because it may have liens or claims in the Briarwood Property and the Crooks Property arising out of a judgment entered on May 4, 2012 and recorded with the Oakland County Recorder on October 30, 2012. On information and belief, the judgment lien of Razor Capital, LLC expired on or before October 30, 2017.

9. Defendant Wells Fargo Bank, N.A. is joined as a party because it holds a mortgage interest in the Briarwood Property as trustee for Banc of America Funding 2005-B Trust.

10. Defendant Briarwood Homeowners Association is joined as a party because it may have liens or claims in the Briarwood Property.

Count One
(Claim against Muhammad Asif Qazi and Maira Asif to Reduce Income Tax Liabilities to Judgment)

11. A duly authorized delegate of the Secretary of the Treasury made timely joint assessments against Muhammad Asif Qazi and Maira Asif for their federal income tax liabilities for the periods, on the dates, and in the amounts described

below, which have balances due as November 15, 2018, including penalties, cost, and statutory interest, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 11/15/2018
12/31/2006	12/15/2008	Tax	\$120,562.00	\$171,213.20
12/31/2007	12/1/2008	Tax	\$14,784.00	\$17,168.71
12/31/2008	2/15/2016	Tax	\$66,554.00	\$133,977.72
12/31/2009	2/15/2016	Tax	\$156,806.00	\$306,034.50
12/31/2010	2/15/2016	Tax	\$226,048.00	\$428,927.80
12/31/2011	2/15/2016	Tax	\$128,359.00	\$236,580.12
12/31/2012	2/15/2016	Tax	\$235,437.00	\$419,184.66
12/31/2013	2/15/2016	Tax	\$224,196.00	\$385,590.16
12/31/2015	12/19/2016	Tax	\$246,712.00	\$354,976.01
Total				\$2,453,643.88

12. Muhammad Asif Qazi and Maira Asif filed their 2008, 2009, 2010, and 2011 tax returns in 2015, making the assessments of the taxes for those years on February 15, 2016 timely.

13. Notice of the unpaid liabilities described in paragraph 11 was given to, and payment demanded from, Muhammad Asif Qazi and Maira Asif.

14. Despite proper notice and demand, Muhammad Asif Qazi and Maira Asif failed, refused, or neglected to fully pay the liabilities, and they remain liable, jointly and severally, to the United States in the amount of \$2,453,643.88, plus statutory additions and interest accruing from and after November 15, 2018.

Count Two
(Claim against All Parties to Enforce
Federal Tax Liens against Briarwood Property)

15.The United States incorporates by reference paragraphs 11 through 14 as if specifically realleged herein.

16.Muhammad Asif Qazi acquired the Briarwood Property by deed dated January 31, 2005 and recorded with the Oakland County Recorder on February 22, 2005, at Liber 35019, page 201. Muhammad Asif Qazi conveyed the Briarwood Property to himself and Maira Asif as husband and wife by quitclaimdeed dated January 31, 2005 and recorded with the Oakland County Recorder on March 7, 2005 at Liber 35095, page 259.

17.Because Muhammad Asif Qazi and Maira Asif neglected, refused, or failed to pay the liabilities described in paragraph 11 after notice and demand, federal tax liens arose pursuant to 26 U.S.C. §§ 6321 and 6322 on the dates of the assessments and attached to the Briarwood Property.

18.Notices of Federal Tax Lien (“NFTLs”) were filed with the County Recorder of Oakland County, Michigan, in accordance with 26 U.S.C. § 6323(f), as follows:

Type of Tax	Tax Periods Ending	Date NFTL Filed
Income Tax	12/31/2006; 12/31/2007	10/13/2009; 6/7/2018
Income Tax	12/31/2008; 12/31/2009; 12/31/2010; 12/31/2011; 12/31/2012; 12/31/2013	9/6/2016
Income Tax	12/31/2015	1/30/2017

19. The United States is entitled to enforce the federal tax liens described in paragraph 18 against the Briarwood Property pursuant to 26 U.S.C. § 7403 and to have the entire the Briarwood Property sold in a judicial sale (including by a receiver if requested by the United States), free and clear of all rights, titles, or interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of sale, including any expenses incurred to secure and maintain the Briarwood Property; second, to Oakland County, Michigan, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the United States to pay the liabilities described above, except to the extent that the Court determines that another party has a superior right, title, or interest.

Count Three
(Claim against Muhammad Asif Qazi, Maira Asif, State of Michigan, Oakland County, and Razor Capital, LLC to Enforce Federal Tax Liens against Crooks Property)

20. The United States incorporates by reference paragraphs 11 through 14 as if specifically realleged herein.

21. Muhammad Asif Qazi acquired the Crooks Property by deed dated May 10, 2007 and recorded with the Oakland County Recorder on May 17, 2007, at Liber 39148, page 11.

22. Because Muhammad Asif Qazi and Maira Asif neglected, refused, or failed to pay the liabilities described in paragraph 11 after notice and demand, federal tax liens arose pursuant to 26 U.S.C. §§ 6321 and 6322 on the dates of the assessments and attached to the Crooks Property.

23. NFTLs were filed with the County Recorder of Oakland County, Michigan, in accordance with 26 U.S.C. § 6323(f) as follows:

Type of Tax	Tax Periods Ending	Date NFTL Filed
Income Tax	12/31/2006; 12/31/2007	10/13/2009; 6/7/2018
Income Tax	12/31/2008; 12/31/2009; 12/31/2010; 12/31/2011; 12/31/2012; 12/31/2013	9/6/2016
Income Tax	12/31/2015	1/30/2017

24. The United States is entitled to enforce the federal tax liens described in paragraph 23 against the Crooks Property pursuant to 26 U.S.C. § 7403 and to have the entire Crooks Property sold in a judicial sale (including by a receiver if requested by the United States), free and clear of all rights, titles, or interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of sale, including any expenses incurred to secure and maintain the Crooks Property; second, to Oakland County, Michigan, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C.

§ 6323(b)(6); third, to the United States to pay the liabilities described above, except to the extent that the Court determines that another party has a superior right, title, or interest.

WHEREFORE, the United States respectfully requests the following relief:

A. Judgment against the defendant Muhammad Asif Qazi and the defendant Maira Asif in the amount of \$2,453,643.88, plus such statutory additions and interest under 26 U.S.C. §§ 6601 and 6622 as may continue to accrue on and after November 15, 2018, as provided by law;

B. A determination that the United States has valid and subsisting federal tax liens under 26 U.S.C. §§ 6321 and 6322 securing the liabilities described in paragraph A on the Briarwood Property and the Crooks Property;

C. An order pursuant to 26 U.S.C. § 7403 enforcing the federal tax liens by ordering the Briarwood Property and the Crooks Property be sold in a judicial sale (including by a receiver if requested by the United States), free and clear of all rights, titles, or interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of the sale, including any expenses incurred to secure and maintain the Properties; second, to the defendant Oakland County, Michigan, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the plaintiff United

States to pay the liabilities described in paragraph A, except to the extent that the Court determines that another party has a superior right, title, or interest; and,

D. The United States shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

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